

County of Placer, California

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2007
(amounts expressed in thousands)**

	<u>General Fund</u>	<u>Public Safety</u>	<u>Road</u>
Revenues			
Taxes	\$ 158,091	\$ -	\$ 2,843
Licenses and permits	7,369	19	66
Fines, forfeitures and penalties	10,636	315	1,069
Use of money and property	12,383	400	2,985
Intergovernmental	120,563	45,476	24,835
Charges for services	37,761	5,007	8,463
Contributions and donations	144	95	-
Tobacco settlement	-	-	-
Miscellaneous	717	486	124
Total revenues	<u>347,664</u>	<u>51,798</u>	<u>40,385</u>
Expenditures			
Current:			
General government	54,138	-	-
Public protection	40,939	102,989	-
Public assistance	52,970	-	-
Health and sanitation	80,466	-	-
Public ways and facilities	-	-	45,564
Recreation and cultural services	3,860	-	-
Education	277	-	-
Debt service:			
Principal	-	347	58
Interest and fiscal charges	-	95	2
Bond issuance costs	-	-	-
Capital outlay	1,417	1,901	1,787
Total expenditures	<u>234,067</u>	<u>105,332</u>	<u>47,411</u>
Excess (deficiency) of revenues over (under) expenditures	<u>113,597</u>	<u>(53,534)</u>	<u>(7,026)</u>
Other Financing Sources (Uses)			
Capital lease financing	-	251	-
Issuance of long-term debt	-	-	-
Premium (discount) on refunding debt	-	-	-
Proceeds from sale of capital assets	1	36	-
Transfers in	3,079	53,767	6,985
Transfers out	(94,817)	(1,968)	(1,293)
Total other financing sources (uses)	<u>(91,737)</u>	<u>52,086</u>	<u>5,692</u>
Net change in fund balances	21,860	(1,448)	(1,334)
Fund balances, beginning of year, as restated	134,101	9,924	55,607
Fund balances, end of year	<u>\$ 155,961</u>	<u>\$ 8,476</u>	<u>\$ 54,273</u>

The notes to the financial statements are an integral part of this statement.

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Governmental Funds
For the Fiscal Year Ended June 30, 2007
(amounts expressed in thousands)**

Capital Improvements	Public Facilities Fees	Other Governmental Funds	Total Governmental Funds	
\$ -	\$ -	\$ 19,647	\$ 180,581	Revenues
-	-	-	7,454	Taxes
-	-	143	12,163	Licenses and permits
822	3,389	3,746	23,725	Fines, forfeitures and penalties
4,058	439	4,871	200,242	Use of money and property
2,681	7,502	10,965	72,379	Intergovernmental
13	-	870	1,122	Charges for services
-	-	2,597	2,597	Contributions and donations
-	-	210	1,537	Tobacco settlement
7,574	11,330	43,049	501,800	Miscellaneous
				Total revenues
-	-	3,547	57,685	Expenditures
-	-	10,850	154,778	Current:
-	-	6,526	59,496	General government
-	-	690	81,156	Public protection
-	-	2,690	48,254	Public assistance
-	-	264	4,124	Health and sanitation
-	-	4,933	5,210	Public ways and facilities
-	-	1,168	1,573	Recreation and cultural services
-	-	4,063	4,160	Education
-	-	1,090	1,090	Debt service:
21,098	-	4,346	30,549	Principal
21,098	-	40,167	448,075	Interest and fiscal charges
(13,524)	11,330	2,882	53,725	Bond issuance costs
				Capital outlay
				Total expenditures
				Excess (deficiency) of revenues over (under) expenditures
-	-	-	251	Other Financing Sources (Uses)
-	-	25,750	25,750	Capital lease financing
-	-	(99)	(99)	Issuance of long-term debt
-	-	-	37	Premium (discount) on refunding debt
23,407	24,525	6,870	118,633	Proceeds from sale of capital assets
(538)	(19,694)	(2,161)	(120,471)	Transfers in
22,869	4,831	30,360	24,101	Transfers out
				Total other financing sources (uses)
9,345	16,161	33,242	77,826	Net change in fund balances
16,447	89,724	64,255	370,058	Fund balances, beginning of year, as restated
\$ 25,792	\$ 105,885	\$ 97,497	\$ 447,884	Fund balances, end of year

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